

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and account number, if any, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, please an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H – Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J" or "C" in the column labeled "Husband, Wife, Joint or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

☐ Check this box if debtor has no creditors holding unsecured non-priority claims to report on this Schedule F.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
Acceptance Casualty Insurance Company 702 Oberlin Road, Box 10800, Ste. 300 Raleigh, NC 27605			Purchase and Sale Agreement and Related Agreements May 1, 2001	x	x	x	
ACCOUNT NO.				x	x	x	0
Acceptance Indemnity Insurance Company 702 Oberlin Road, Box 10800, Ste. 300 Raleigh, NC 27605			Purchase and Sale Agreement and Related Agreements May 1, 2001				
ACCOUNT NO.							4,074
Acceptance Insurance Company 300 West Broadway, Ste 1600 Council Bluffs, IA 51503			Payroll reimbursement				
ACCOUNT NO.				x	x	x	0
ADP Investor Communication Ser P.O. Box 23487 Newark, NJ 07189			Public Company Services				
ACCOUNT NO.							
AICI Capital Trust C/O Deutsche Bank Trust Dept. 60 Wall St., 27 th FL – MS NYC60-2710 New York, NY 10005			August 1997 Junior Subordinated Debentures matures August 2027 Principal \$94,875,000 Interest \$20,184,998				0 0
Sheet no. 1 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							4,074
Subtotal > (Total of this page)							
Total > (Use only on last page of the completed Schedule F)							\$

(Report total also on Summary of Schedules)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.				x	x	x	0
Alabama Department of Revenue P.O. Box 327431 Montgomery, AL 36132-7431			Licenses and Taxes				
ACCOUNT NO.				x	x	x	0
American Growers Insurance Co. 941 "O" Street Lincoln, NE 68508			Inter-Company Expenses and Agreements				
ACCOUNT NO.				x	x	x	0
Aon Risk Services Inc of Nebraska 75 Remittance Drive, Ste 1943 Chicago, IL 60675-1943			Insurance Agent				
ACCOUNT NO.				x	x	x	0
Arizona Corporation Commission 1300 West Washington Phoenix, AZ 85007-2996			Licenses and Taxes				
ACCOUNT NO.				x	x	x	0
Stanley Beloit, Jr. 2982 Neal Road Grand Ridge, FL 32442			Non-compete Agreement				
ACCOUNT NO.				x	x	x	0
Benoit, Alexander, Harwood, HI P.O. Box 366, 126 Second Ave N. Twin Falls, ID 83303-0366			Legal Services				
Sheet no. 2 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal > (Total of this page)
(Use only on last page of the completed Schedule F)							Total > \$0

(Report total also on Summary of Schedules)

In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
Berkley Risk Administrators Company 222 South Ninth St., Ste 1300 Minneapolis, MN 55402			Claims Management Agreement	x	x	x	
ACCOUNT NO.							0
Rick Bird 9 N Madison St. Emmetsburg, IA 50536			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							0
Bose McKinney & Evans 2700 First Indiana Plaza, 135 N. Pennsylvania Indianapolis, IN 46204			Legal Services	x	x	x	
ACCOUNT NO.							0
Charles Boyle 17775 Whitmore St. Omaha, NE 68142			Former Officer	x	x	x	
ACCOUNT NO.							0
James Brewer Route 1 Box 244-3 Charleston, MS 38921			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							13,000,000
Tom Buchanan 1312 Texas Avenue Lubbock, TX 79401			Wrongful termination of employment	x	x	x	
<div style="display: flex; justify-content: space-between;"> Sheet no. 3 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims Subtotal > (Total of this page) </div>							13,000,000
<div style="display: flex; justify-content: space-between;"> (Use only on last page of the completed Schedule F) Total > </div>							\$

(Report total also on Summary of Schedules)

In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
California Secretary of State P.O. Box 944230 Sacramento, CA 94244-2300			Licenses and Taxes	x	x	x	
ACCOUNT NO.							0
CCH Incorporated P.O. Box 4307 Carol Stream, IL 60197-4307			Publications	x	x	x	
ACCOUNT NO.							0
Clarendon National Insurance Company 1177 Avenue of the Americas New York, NY 10036			Stock Purchase Agreement and Related Agreements April 11, 2000	x	x	x	
ACCOUNT NO.							0
Clayton Sterling Assoc Inc. 1712 Boulevard, P.O. Box 97 Seaside Park, NJ 08752			Legal Services	x	x	x	
ACCOUNT NO.							0
Cline, Williams, Wright, Johns 1900 US Bank Building, 233 S. 13 th Street Lincoln, NE 68508			Legal Services	x	x	x	
ACCOUNT NO.							0
Roger Coleman P.O. Box 753 Council Bluffs, IA 51502			Maintenance Services	x	X	x	
Sheet no. 4 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							0
Subtotal > (Total of this page)							
Total > (Use only on last page of the completed Schedule F)							\$

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In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
David J. Collier 406 S. 48 th St. Omaha, NE 68132			Legal Services	x	x	x	
ACCOUNT NO.							0
Kenneth C. Coon 302 South 36 th St., Ste 500 Omaha, NE 68131			Former Officer	x	x	x	
ACCOUNT NO.							0
Council Bluffs Chamber of Comm P.O. Box 1565 Council Bluffs, IA 51502			Services	x	x	x	
ACCOUNT NO.							0
Floyd Crain 630 Caddo St. Belcher, LA 71004			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							0
Corporation Service Company P.O. Box 13397 Philadelphia, PA 19101-3397			Services	x	x	x	
ACCOUNT NO.							0
CT Corporation System P.O. Box 4349 Carol Stream, IL 60197-4349			Corporate Compliance Services	x	x	x	
<div style="display: flex; justify-content: space-between;"> Sheet no. 5 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims Subtotal > (Total of this page) </div>							\$0
<div style="display: flex; justify-content: space-between;"> (Use only on last page of the completed Schedule F) Total > </div>							\$

(Report total also on Summary of Schedules)

In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
Dennis Daggett 2262 Carver Road Winterset, IA 50273			Former Officer	x	x	x	
ACCOUNT NO.							0
The Daily Nonpareil 117 Pearl Street Council Bluffs, IA 51502			Office Supplies	x	x	x	
ACCOUNT NO.							0
Delaware Secretary of State P.O. Box 74072 Baltimore, MD 21274-4072			Licenses and Fees	x	x	x	
ACCOUNT NO.							0
The Depository Trust Company 55 Water Street, 49 th Fl New York, NY 10041			Public Company Services	x	x	x	
ACCOUNT NO.							0
Deutsche Bank Trust Dept. 60 Wall St., 27 th FL – MS NYC60-2710 New York, NY 10005			Trust Fees	x	x	x	
ACCOUNT NO.							0
Dickenson, Wright 50 Windward Ave, Ste 400 Detroit, MI 48626-3425			Legal Services	x	x	x	
Sheet no. 6 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							0
Subtotal > (Total of this page)							
Total > (Use only on last page of the completed Schedule F)							\$

(Report total also on Summary of Schedules)

In re Acceptance Insurance Companies Inc.,
DebtorCase No. _____
(If known)**SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.			Licenses and Fees	x	x	x	0
Douglas County Treasurer Civic Center, 1819 Farnam Street Omaha, NE 68183-0003							
ACCOUNT NO.			Director Fees and Expenses	x	x	x	0
Myron Edleman 824 Hidden Valley Drive Watertown, SD 57201							
ACCOUNT NO.			Director Fees and Expenses	x	x	x	0
Edward Elliott 520 Lake Cook Road, Ste 380 Deerfield, IL 60015							
ACCOUNT NO.			Public Company Services	x	x	x	0
Equiserve 4229 Collection Center Drive Chicago, IL 60693							
ACCOUNT NO.			Delivery Services	x	x	x	0
FedEx P.O. Box 1140 Memphis, TN 38101-1140							
ACCOUNT NO.			Publications	x	x	x	0
Financial Accounting Standards P.O. Box 30816 Hartford, CT 06150							
Sheet no. 7 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							\$0
Subtotal > (Total of this page)							\$
Total > (Use only on last page of the completed Schedule F)							

(Report total also on Summary of Schedules)

In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
First National Bank 1620 Dodge Street, Stop 1060 Omaha, NE 68197			Banking and Trust Services	x	x	x	
ACCOUNT NO.							0
Florida Department of State Division of Corp, P.O. Box 1500 Tallahassee, FL 32302-1500			Licenses and Fees	x	x	x	
ACCOUNT NO.							0
Franchises Tax Board P.O. Box 942857 Sacramento, CA 94257-0551			Licenses and Fees	x	x	x	
ACCOUNT NO.							0
Fraser, Stryker, Meusey, Olson & Bloch, P.C. 500 Energy Plaza, 409 S. 17 th Street Omaha, NE 68102-2663			Legal Services	x	x	x	
ACCOUNT NO.							0
Freeborn & Peters 311 South Wacker Drive, Ste 3000 Chicago, IL 60606-6677			Legal Services	x	x	x	
ACCOUNT NO.							0
Georgeson Shareholder 111 Commerce Road Carlstadt, NY 07072-2586			Public Company Services	x	x	x	
Sheet no. 8 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							\$0
Subtotal > (Total of this page) Total > (Use only on last page of the completed Schedule F)							\$

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In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
Georgeson Shareholder Communications P.O. Box 691759 Cincinnati, OH 45269-1759			Public Company Services	x	x	x	
ACCOUNT NO.							0
Mark Gerke 3699 HH Hwy Pilot Grove, MO 65276			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							9,000,000
Granite Reinsurance Co LTD c/o Skiles Hansen Cook & DeTrude 150 East Market St., Ste 200 Indianapolis, IN 46204			Reinsurance		x	x	
ACCOUNT NO.							0
Hanusa Co 1274 E. Pierce Council Bluffs, IA 51503			Supplies	x	x	x	
ACCOUNT NO.							0
Joe Harrison #2 Craig St., P.O. Box 355 De Valls, AR 72041			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							0
Hartford Fire Insurance Company Hartford, CT 06115			Indemnification Agreement	x	x	x	
Sheet no. 9 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							9,000,000
Subtotal > (Total of this page)							
Total > (Use only on last page of the completed Schedule F)							\$

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In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
Hawkins Green House 5050 Park Avenue Des Moines, IA 503211			Office Services	x	x	x	
ACCOUNT NO.							0
Randy Hinders 6423 NW 97 th Street Johnston, IA 50131			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							0
Ben Hinkle 2975 Swan Pond Road Dongola, IL 62926			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							
Holders of Trust Preferred Securities			See Attached Listing Principal Interest				\$94,875,000 \$20,184,998
ACCOUNT NO.							0
Mitch Holland 172 Chaapel Hill Ed Flora, MS 39071			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							0
Ideal Pure Water P.O. Box 70 Boys Town, NE 68010			Office Supplies	x	x	x	
Sheet no. 10 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal > (Total of this page)
							115,059,998
(Use only on last page of the completed Schedule F)							Total > \$

(Report total also on Summary of Schedules)

In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
Intercall P.O. Box 281866 Atlanta, GA 30384-1866			Office Services	x	x	x	
ACCOUNT NO.							0
Internal Revenue Service Cincinnati, OH 45999-030			Taxes	x	x	x	
ACCOUNT NO.							0
Iowa Western Community College 2700 College Road Council Bluffs, IA 51503			Employee Training Program	x	x	x	
ACCOUNT NO.							0
The J.P. Cooke Co 1311 Howard Street, Box 3848 Omaha, NE 68103			Office Supplies	x	x	x	
ACCOUNT NO.							0
Wade Jensen 20128 445 th Avenue Lake Preston, SD 57249			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							0
Justrite Janitorial Services 1333 Lew Ross Road Council Bluffs, IA 51502-0431			Office Services	x	x	x	
Subtotal > (Total of this page)							0
Total > (Use only on last page of the completed Schedule F)							\$

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In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
Katten Muchen Zavis Rosenman 525 W. Monroe St., Ste 1600 Chicago, IL 60661-3693			Legal Services	x	x	x	
ACCOUNT NO.							0
Kentucky State Treasurer P.O. Box 1303 Frankfort, KY 40602-1303			Licenses and Fees	x	x	x	
ACCOUNT NO.							0
Kramer Levin Naftalis & Franke 919 Third Avenue New York, NY 10022-3852			Legal Services	x	x	x	
ACCOUNT NO.							0
KTG Enterprises Inc. 335 Parkwood Dr Council Bluffs, IA 51503			Consulting Services	x	x	x	
ACCOUNT NO.							0
Lloyd Kuster 782 1 st Avenue Reynolds, ND 58275			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							0
Edward Longman 2719 County Road Minonk, IL 61760			Non-Compete Agreement	x	x	x	
<div style="display: flex; justify-content: space-between;"> <div>Sheet no. 12 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims</div> <div>Subtotal > (Total of this page)</div> </div>							0
<div style="display: flex; justify-content: space-between;"> <div>(Use only on last page of the completed Schedule F)</div> <div>Total ></div> </div>							\$

(Report total also on Summary of Schedules)

In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
Georgia Mace 706 East Maple Missouri Valley, IA 51555			Former Officer	x	x	x	
ACCOUNT NO.							0
Tayne Magnuson 2744 Gifford Rd Council Bluffs, IA 51501			Maintenance Services	x	x	x	
ACCOUNT NO.							0
Larry Martin 418 Oakwood Drive Webster City, IA 50595			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							0
McCarthy Group, Inc. 1125 South 103 rd Street, Ste 450 Omaha, NE 68124-1071			Investment Advisory Services and Consulting	x	x	x	
ACCOUNT NO.							0
McCarthy Investment 1125 S 103 rd St., Ste. 450 Omaha, NE 68124-1071			Investment Advisor Services	x	x	x	
ACCOUNT NO.							0
Mike McCarthy One Pacific Place, 1125 S. 103 rd St., Ste 450 Omaha, NE 68124			Director Fees and Expenses	x	x	x	
Sheet no. 13 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							\$0
Subtotal > (Total of this page)							
Total > (Use only on last page of the completed Schedule F)							\$

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In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
McM Corporation 702 Oberlin Road, Box 10800, Ste. 300 Raleigh, NC 27605			Purchase and Sale Agreement and Related Agreements May 1, 2001	x	x	x	
ACCOUNT NO.							0
Michael J. Mertz PMB 1557, 3700 S. Westport Ave. Sioux Falls, SD 57106			Severance Agreement	x	x	x	
ACCOUNT NO.							0
Montana Department of Revenue P.O. Box 5805 Helena, MT 59604-5805			Licenses and Fees	x	x	x	
ACCOUNT NO.							0
Terry Munson 225 Walnut Tiskilwa, IL 61368			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							0
Nebraska Secretary of State 1305 State Capitol Lincoln, NE 68509			Licenses and Fees	x	x	x	
ACCOUNT NO.							0
Nebraska State Treasurer P.O. Box 94788 – Capital Building Lincoln, NE 68509			Licenses and Fees	x	x	x	
<div style="display: flex; justify-content: space-between;"> <div>Sheet no. 14 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims</div> <div>Subtotal > (Total of this page)</div> </div>							0
<div style="display: flex; justify-content: space-between;"> <div>(Use only on last page of the completed Schedule F)</div> <div>Total ></div> </div>							\$

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In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
Doug Nelson P.O. box 569 Winner, SD 57580			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							0
John P. Nelson 11516 Miracle Hills Drive, Ste 102 Omaha, NE 68154			Director Fees and Expenses	x	x	x	
ACCOUNT NO.							0
Netspoke 38 Montvale Ave, Ste 180 Stoneham, MA 02180			Office Services	x	x	x	
ACCOUNT NO.							0
New York Stock Exchange Inc. Grand Central Station, P.O. Box 4530 New York, NY 10163			Public Company Services	x	x	x	
ACCOUNT NO.							0
Omaha Print P.O. Box 2954 Omaha, NE 68103-2954			Office Services	x	x	x	
ACCOUNT NO.							0
Omaha Property & Casualty Co P.O. Box 34627 Bethesda, MD 20827			Insurance Coverage	x	x	x	
Sheet no. 15 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							0
Total > (Use only on last page of the completed Schedule F)							\$

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In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
Gaylord Pace 20013 Hwy W Milan, MO 63556			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							0
Parrott Central Control Service P.O. Box 159 Council Bluffs, IA 51502-0159			Office Services	x	x	x	
ACCOUNT NO.							0
Payless Office Products 13467 Chandler Road Omaha, NE 68138			Office Supplies	x	x	x	
ACCOUNT NO.							0
Philo Smith Capital Corp Financial Centre, 695 East Main Street Stamford, CT 06901			Investment Banking Services	x	x	x	
ACCOUNT NO.							0
Pottawattamie County Treasurer 227 South 6 th Street Council Bluffs, IA 51501			Licenses and Fees	x	x	x	
ACCOUNT NO.							0
Potter Anderson & Corroon LLP Hercules Plaza, P.O. Box 951 Wilmington, DE 19899-0951			Legal Services	x	x	x	
Sheet no. 16 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							0
Subtotal > (Total of this page)							
Total > (Use only on last page of the completed Schedule F)							\$

(Report total also on Summary of Schedules)

In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
Redland Insurance Company 1177 Avenue of the Americas New York, NY 10036			Stock Purchase Agreement and Related Agreements April 11, 2000	x	x	x	
ACCOUNT NO.							0
Richards Layton & Finger PA One Rodney Square, P.O. Box 551 Wilmington, DE 19899			Legal Services	x	x	x	
ACCOUNT NO.							0
R.L. Richards 5131 Post Road, Ste 203 Dublin, OH 43017			Director Fees and Expenses	x	x	x	
ACCOUNT NO.							0
R.R. Donnelley Receivables Inc. P.O. Box 730216 Dallas, TX 75372-0216			Public Company Services	x	x	x	
ACCOUNT NO.							0
John C. Schraufnagel 2603 North 153 rd Ave Omaha, NE 68116			Consulting Services	x	x	x	
ACCOUNT NO.							0
Secretary of State – California 1500 11 th Street Sacramento, CA 95814			Licenses and Fees	x	x	x	
Sheet no. 17 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							\$0
Subtotal > (Total of this page)							
Total > (Use only on last page of the completed Schedule F)							\$

(Report total also on Summary of Schedules)

In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
Secretary of State P.O. Box 1028 Columbus, OH 43216			Licenses and Fees	x	x	x	
ACCOUNT NO.							0
Secretary of State Lucas Bldg First Floor Des Moines, IA 50319			Licenses and Fees	x	x	x	
ACCOUNT NO.							0
Secretary of State 1305 State Capitol, P.O. Box 94608 Lincoln, NE 68509			Licenses and Fees	x	x	x	
ACCOUNT NO.							0
Jeff Sexton 1019 B Parks Pl Rd Como, MS 38619			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							0
Silverstone Risk 300 W. Broadway #200 Council Bluffs, IA 51503			Insurance Agent	x	x	x	
ACCOUNT NO.							0
Smith Peterson Law Firm 35 Main Place, Ste 300 Council Bluffs, IA 51502			Legal Services	x	x	x	
Sheet no. 18 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							\$0
Subtotal > (Total of this page)							\$
Total > (Use only on last page of the completed Schedule F)							

(Report total also on Summary of Schedules)

In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	COD E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
Sonnenschein Nath & Rosenthal Dept. 894579 Los Angeles, CA 90189-4579			Legal Services	x	x	x	
ACCOUNT NO.							0
State of California – Secretary of State P.O. Box 944230 Sacramento, CA 94244-2300			Licenses and Fees	x	x	x	
ACCOUNT NO.							0
State of Iowa – Div. of Labor Elevator Safety 1000 East Grand Avenue Des Moines, IA 50319-0209			Licenses and Fees	x	x	x	
ACCOUNT NO.							0
State Tax Auditing & Research 1775 Arden Lane Bethlehem, PA 18015			Consulting Services	x	x	x	
ACCOUNT NO.							0
Statewide Insurance 3602 E. Greenway Rd., Ste 102 Phoenix, AZ 85046			Insurance Agent	x	x	x	
ACCOUNT NO.							56,469
Roger Stordahl 6628 Lenola Heights Wentworth, SD 57505-7313			Severance Agreement				
Sheet no. 19 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							46,054
Subtotal > (Total of this page)							
Total > (Use only on last page of the completed Schedule F)							\$46,054

(Report total also on Summary of Schedules)

In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
Strasburger & Price, LLP P.O. Box 849037 Dallas, TX 52849			Legal Services	x	x	x	
ACCOUNT NO.							0
Sungard Recovery Services P.O. Box 91233 Chicago, IL 60693			Computer Services	x	x	x	
ACCOUNT NO.							0
Sutherland, Asbill & Brennan 1275 Pennsylvania Ave NW Washington, DC 20004			Legal Services	x	x	x	
ACCOUNT NO.							0
Robert F. Swartzbaugh 1127 S. 112 Plaza Omaha, NE 68144			Litigation	x	x	x	
ACCOUNT NO.							0
Patrick Thorson 16644 51 st Street SE Kinred, ND 58051			Non-Compete Agreement	x	x	x	
ACCOUNT NO.							0
Bruce Travis 2167 110 th St Afton, IA 50830			Non-Compete Agreement	x	x	x	
Sheet no. 20 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							0
Subtotal > (Total of this page)							
Total > (Use only on last page of the completed Schedule F)							\$

(Report total also on Summary of Schedules)

In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS (Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
David Treadwell One Heritage Place, Ste 400 Southgate, MI 48195			Director Fees and Expenses	x	x	x	
ACCOUNT NO.							0
Treasurer of State of Ohio P.O. Box 27 Columbus, OH 43266-0027			Licenses and Fees	x	x	x	
ACCOUNT NO.							0
Treasurer of Virginia Clerk's Office, P.O. box 85022 Richmond, VA 23261-5022			Licenses and Fees	x	x	x	
ACCOUNT NO.							0
U.S. Bank Cardmember Services, P.O. Box 742557 Cincinnati, OH 45274-2557			Banking and Trust Services	x	x	x	
ACCOUNT NO.							0
Doug Valassis 520 Lake Cook Road, Ste 380 Deerfield, IL 60015			Director Fees and Expenses	x	x	x	
ACCOUNT NO.							0
Value Line Institutional Services 220 East 42 nd Street, 6 th FL New York, NY 10017-5891			Public Company Services	x	x	x	
Sheet no. 21 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							0
Subtotal > (Total of this page)							
Total > (Use only on last page of the completed Schedule F)							\$

(Report total also on Summary of Schedules)

In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.			Non-Compete Agreement	x	x	x	0
Bob Webber 2205 Mimosa Drive Olney, IL 62450							
ACCOUNT NO.			Director Fees and Expenses	x	x	x	0
Richard Weill 113 King Street Armonk, NY 10504							
ACCOUNT NO.			Legal Services	x	x	x	0
White & Case P.O. Box 11467 New York, NY 10286-1467							
ACCOUNT NO.			Legal Services	x	x	x	0
Whitfield & Eddy P.L.C. 317 Sixth Ave, Ste 1200 Des Moines, IA 50309-4195							
ACCOUNT NO.			Public Company Services	x	x	x	0
World Investor Link Inc 601 Moorefield Park Drive Richmond, VA 23236-3654							
ACCOUNT NO.			Plaintiff	x	x	x	0
Agriserve, Inc. Taylor, Feilmeyer & Wendl P.L.C. Carol A. Wendl, Esq. P.O. Box 37, Guthrie Center, IA 50115							
Sheet no. 22 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							0
Subtotal > (Total of this page)							
Total > (Use only on last page of the completed Schedule F)							\$

(Report total also on Summary of Schedules)

In re Acceptance Insurance Companies Inc.,
Debtor

Case No. _____
(If known)

SCHEDULE F – CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
ACCOUNT NO.							0
Continental Tree Farm, Inc.			Plaintiff	x	x	x	
ACCOUNT NO.							0
DeBuff Andriolo & Refling Richard Andriolo 670 Ferguson Ave. #3, Bozeman, MT 59718			Plaintiff	x	x	x	
ACCOUNT NO.							0
Travis Insurance, Inc. / AgraTrade Financing Moore, Clark, Duvall & Rogers, P.C. David A. Garland @829 Old Dawson Rd., Albany, GA 31708			Plaintiff	x	x	x	
ACCOUNT NO.							
ACCOUNT NO.							
ACCOUNT NO.							
Sheet no. 23 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							0
Subtotal > (Total of this page)							
Total > (Use only on last page of the completed Schedule F)							\$137,110,126

(Report total also on Summary of Schedules)